

CA Business e-file Program Overview

Acceptable Forms and Occurrences for CA Business e-file

The following chart lists the acceptable forms and schedules that may be e-filed with FTB and the maximum number of each type of form or schedule allowed per return.

Form/Schedule	Name	Maximum # of Forms
Form 100	CA Corporation Franchise or Income Tax Return	1
Form 100S	CA S Corporation Franchise or Income Tax Return	1
100WE	Water's-Edge Election	1
Form 565	Partnership Return of Income	1
Form 568	Limited Liability Company Return of Income	1
Form 592-B	Nonresident Withholding Tax Statement	Unlimited
Form 593-B	Real Estate Withholding Tax Statement	Unlimited
Form 594-B	Notice to Withhold Tax at Source	1
Form 3501	Employer Child Care Program/Contribution Credit	1
Form 3521	Low-Income Housing Credit	1
Form 3523	Research Credit	1
Form 3834	Interest Computation Under the Look-Back Method for Completed Long-Term Contracts	1
Form 3540	Credit Carryover Summary	1
Form 3548	Disabled Access Credit for Eligible Small Businesses	1
Form 3801	Passive Activity Loss Limitations	1
Form 3801-CR	Passive Activity Credit Limitations	1
Form 3805E	Installment Sale Income	Unlimited
Form 3805Q	Net Operating Loss (NOL) Computing and NOL and Disaster Loss Limitation - Corporations	Unlimited
Form 3805Z	Enterprise Zone Deduction and Credit Summary	Unlimited
Form 3806	Los Angeles Revitalization Zone Deduction and Credit Summary	Unlimited
Form 3807	Local Agency Military Base Recovery Area Deduction and Credit Summary	Unlimited
Form 3809	Targeted Tax Area Deduction and Credit Summary	Unlimited
Form 3885	Corporation Depreciation and Amortization	1
Form 3885L	Depreciation and Amortization	1
Form 3885P	Depreciation and Amortization	1
Form 5806	Underpayment of Estimated Tax by Corporations	1
LLC Income Worksheet	Limited Liability Company Income Worksheet	1
SCH B (100S)	S Corporation Depreciation and Amortization	1
SCH C (100S)	S Corporation Tax Credits	1
SCH D (100S)	S Corporation Capital Gains and Losses and Built-In Gains	Unlimited
SCH D (565 & 568)	Capital Gain or Loss	Unlimited
SCH D-1	Sales of Business Property	Unlimited
SCH H (100S)	S Corporation Dividend Income Deduction	1
SCH K-1 (100S)	Shareholder's Share of Income, Deductions, Credits, etc.	Unlimited
SCH K-1 (565)	Partner's Share of Income, Deductions, Credits, etc.	Unlimited
SCH K-1 (568)	Member's Share of Income, Deductions, Credits, etc.	Unlimited
SCH P	Alternative Minimum Tax and Credit Limitations - Corporations	1
SCH QS	Qualified Subchapter S Subsidiary (QSub) Information Worksheet	1
SCH R	Apportionment and Allocation of Income	1
Supplemental SCH R	Supplemental Apportionment and Allocation of Income	Unlimited

Acceptable Federal Forms for CA Business e-file

California Business e-file accepts all applicable federal forms that are acceptable by the IRS Modernized e-file (MeF) Program.

We do **not** require the accompanying federal submission to be accepted by the IRS prior to including it with the state submission, however the federal submission will be validated against the current applicable federal schema.

Other Eligible Filing Conditions

We also allow the following filing conditions:

- Fiscal year returns
- Returns filed with foreign addresses
- Prior year returns starting with the 2005 tax year (Form 100 only)

Exclusions to Business e-file

We exclude the following returns from CA Business e-file:

- Returns from business taxpayers, preparers, or transmitters who have not been accepted as participants in California's Business e-file Program
- Amended returns (Form 100X)
- Combined returns
- Water's Edge returns (Form 100W)
- Fiduciary returns (Form 541)
- Returns covering multiple tax periods
- Bankruptcy returns
- Any condition or requirement, not supported by software, that requires the submission of a paper document or form

Paper Forms

We use the following paper forms in our e-file Program:

- FTB 3586, *Voucher for Corp e-filed Returns*; FTB 3587, *Voucher for LP, LLP, and REMIC e-filed Returns*; FTB 3588, *Voucher for LLC e-filed Returns*.

The above forms are used by e-file taxpayers who owe a balance and choose to pay by check.

- FTB 8453-C, *California e-file Return Authorization for Corporations*; FTB 8453-P *California e-file Return Authorization for Partnerships*; FTB 8453-LLC, *California e-file Return Authorization for Limited Liability Companies*
- The above forms are used by e-file taxpayers to sign their returns.

Plans for Expansion of CA Business e-file

The following forms and types are planned for addition to the CA Business e-file Program in future years:

- 2008
 - Form 100W Water's Edge
 - Combined Returns